

Index to Volume 127

January to December 1994

TOPICAL INDEX

Auditing

Novatel, or the chamber of horrors, M. Craig-Bourdin (Jan/Feb), 30
On guard for thee, B. Banks (Jan/Feb), 24

Auditing department

EDITED BY DONALD J. COCKBURN
Appearances can be deceiving, D.J. Cockburn (Mar), 45
Decisions, decisions, C. Pilote and R. Morissette (Aug), 44
Review engagements in review, J.A. Browning (Oct), 38
TQM advantage, The, K. Wilcox and R. Disenza (May), 37

Book value

(Mar) 22, (Apr) 16, (May) 17, (Jun/Jul) 14, (Aug) 17, (Sept) 22, (Oct) 21, (Nov) 18, (Dec) 13

Business adviser department

EDITED BY RAY MACK
Comforting counsel, T. Wright and P. Fenlon (Mar), 52
Ready, set, re-engineer, B.G. Levine (Aug), 39
Reaping the benefits, A. Shea (Oct), 40
Retrofitting's rewards, G. Quigley (May), 44
Taking the fear out of 'factor' financing, W.R. Blades (Dec), 46

Business valuation department

EDITED BY STEPHEN R. COLE
Giving diligence its due, S.R. Cole (Jun/Jul), 46
Privilege and working papers, S.R. Cole (Jan/Feb), 63
Right terms, The, J.A. Anhang and S.R. Cole (Oct), 46
When experts fail, J. Marmer and M.S. Penner (Jan/Feb), 60

Calendar

(Jan/Feb) 23, (Mar) 21, (Apr) 14, (May) 16, (Jun/Jul) 11, (Aug) 16, (Sept) 20, (Oct) 19, (Nov) 16, (Dec) 12

Celebrity CAs

Adventure capitalist, S. Gordon (Mar), 24
Investors' angel, S. Gordon (Sept), 24
Molten mettle, S. Gordon (May), 18
Premium professional, C. Bellavance (Nov), 20
Renaissance man, R. Andrew (Jun/Jul), 16

Comprehensive auditing department

EDITED BY J.-P. BOISCLAIR, SUZANNE SEEBACH
Obligation of fairness, The, H. McCandless (Nov), 39

Economic outlook

By MARCEL CÔTÉ
And the winner is... (May), 64
Doomsday's welcome committee (Jun/Jul), 68
From computers to consultations (Dec), 64
Let's make a budget (II) (Jan/Feb), 92
Panic and the penny (Sept), 76
Pokey and its perils (Nov), 64
Rules of the game (Oct), 64
Tough love and the deficit (Mar), 76
Watching the government's weight (Apr), 128
Who's minding the dollar? (Aug), 88

Editorial

Auditing: crisis and cures (Mar), 3
Fixing governments' plumbing (Jun/Jul), 3
Gap in GAAP, The (Sept), 3
Governance: a three-party focus (Jan/Feb), 3
Issues and initiatives (Oct), 3
Listening to the customer (Dec), 3
Part-time partners: why not? (Aug), 3
Reform based on standards (Nov), 3
Strategy for the 21st century, A (May), 3
Two faces of control, The (Apr), 3

Education department

EDITED BY DANIEL B. THORNTON
Management accounting's dark side: Part I, N.B. Macintosh (Sept), 40
Management accounting's dark side: Part II, N.B. Macintosh (Nov), 32
Root of the problem, The, T. Anderson and L. Taylor (Jun/Jul), 40
Scholarship in four dimensions, G.L. Sundem (Apr), 39
Taking women into account, C.A. McKee and M.L. Bujaki (Mar), 28

Environment

Beyond the clear-cut, D.B. Rubenstein (Oct), 22
For good measure, A. Willis (Dec), 16

Environmental manager department

EDITED BY RICHARD M. HARRIS
Greener pastures, R.M. Harris (Jan/Feb), 57
Invisible persuaders, A.C. Plackett (Nov), 42
Setting your sites, K. Hunter and H. Molyneux (Sept), 46
Standard bearers, J. Wolfe (Jun/Jul), 50
Talking dirty, R. Mansell (Apr), 50

Ethics department

EDITED BY DAVID SELLEY
Time for an ethics balance sheet, D. Selley (Apr), 53
Whistle blowing, J.E. Boritz (Sept), 52

Family-owned business

Family circus, D. Bérard (Jan/Feb), 38

Finance

Hedging: A user's manual, S. Léger and J. Fortin (Apr), 18
Spotlight on foreign exchange, K. Horcher (Apr), 26

Financial manager department

EDITED BY KIM MILLER
Body of knowledge, F.A. Drozd (Oct), 43
No laughing matter, J. Persico (Mar), 48
Not just a handout, J. Tittmore (Aug), 49
Systems makeover, C. Davies (Dec), 50

Humour

Accounting according to kids, H. Dunn (Dec), 34

In practice department

EDITED BY GRANT ROBINSON
Expect the unexpected, J. Harris (Sept), 54
Growth from scratch, D.J. Grimm (Jun/Jul), 36
Red-flag interviews, L.R. Osborne (Apr), 45
Steps to success, M. Chettleburgh (Nov), 49
Winning the battle of the experts, J.A. Olah (Jan/Feb), 46

Industry

Costing the cure, D. Bell (Sept), 28
Food for thought, T. Falconer (Oct), 30
Jackpot!, J. Middlemiss (Nov), 24

Information technology

2000 or bust, P. de Jager (Aug), 32
Controlling the chaos, A.J. Resnick (Aug), 22
Empty schoolhouse, The, M. Blais and P. Dallaire (Aug), 28
One suite deal, T.A. Dagenais (Aug), 18

Information technology department

EDITED BY TOM A. DAGENAIS
Paperless chase, The, J.Y. Picard and E. Leschiutta (Jan/Feb), 54

Insolvency department

EDITED BY PETER P. FARKAS
Air wars, P.P. Farkas (Apr), 56
Criminal rates, B.L. Grossman (Aug), 51
Trustees' roles redefined, S.G. Golick (Dec), 48

Law department

EDITED AND WRITTEN BY MINDY PASKELL-MEDE
Claims to the contrary, (Dec), 42
Employees, hide your pocketbooks, (Mar), 54
Governing governance, (Oct), 52
Tales from Sherwood Forest, (Aug), 47
What liability crisis? (May), 42

Letters

(Jan/Feb) 4, (Mar) 4, (Apr) 4, (May) 4,

(Jun/Jul) 4, (Aug) 4, (Sept) 4, (Oct) 4, (Nov) 4

New markets

Orient express, K. Mark (May), 22
Top 10 reasons to like this economy, L. Kinross (Mar), 36

News

Academics urged to take a humanist approach (Oct), 14
Accountant always gets the gal — or guy, The (Oct), 18
AICPA report first to assess internal controls (Mar), 12
AICPA researching users' needs (Apr), 11
Around IT in 90 days (Aug), 12
Audit tenders reach new heights (Aug), 15
Big brother is not watching (Mar), 14
Canada leads in environmental reporting (Apr), 10
Canadians eager to try the highway (Aug), 12
CAPA conference: Opportunities in a global economy (Jan/Feb), 14
CFOs in neutral gear (Aug), 12
Changing face of credit cards, The (Dec), 8
CICA Annual General Meeting: "Let's think about what we can still accomplish" (Jan/Feb), 12
CICA Annual General Meeting: "We can and do make a difference" (Oct), 12
CICA fails in bid to keep large private companies accountable (Sept), 16
CICA proposes single sales tax (Jun/Jul), 9
Conference examines North American GAAP differences (Sept), 14
EFIE users form association (Mar), 14
Embarrassment of riches (Nov), 14
Entrepreneurs see good times ahead (Aug), 15
First, press the "on" switch (Apr), 12
Handling fee complaints (Dec), 11
I'll have a mortgage — to go (Dec), 11
Internal control key to finding fraud (Oct), 17
Join up (May), 15
Linking good governance with results (Mar), 18
Management material (Dec), 9
More members, more help (Mar), 16
Multimedia fads of the not so distant future (Dec), 8
New alliance in Montreal (Nov), 16
New name for EDP Auditors Association (Oct), 18
New Studies & Standards Update (Sept), 18
New values needed in the workplace (Dec), 11
Newfoundland may open up full-practice rights (Sept), 18
Oh, those pesky stereotypes (Aug), 13

Index to Volume 127

January to December 1994

TOPICAL INDEX

Auditing

Novatel, or the chamber of horrors, M. Craig-Bourdin (Jan/Feb), 30
On guard for thee, B. Banks (Jan/Feb), 24

Auditing department

EDITED BY DONALD J. COCKBURN
Appearances can be deceiving, D.J. Cockburn (Mar), 45
Decisions, decisions, C. Pilote and R. Morissette (Aug), 44
Review engagements in review, J.A. Browning (Oct), 38
TQM advantage, The, K. Wilcox and R. Disenza (May), 37

Book value

(Mar) 22, (Apr) 16, (May) 17, (Jun/Jul) 14, (Aug) 17, (Sept) 22, (Oct) 21, (Nov) 18, (Dec) 13

Business adviser department

EDITED BY RAY MACK
Comforting counsel, T. Wright and P. Fenlon (Mar), 52
Ready, set, re-engineer, B.G. Levine (Aug), 39
Reaping the benefits, A. Shea (Oct), 40
Retrofitting's rewards, G. Quigley (May), 44
Taking the fear out of 'factor' financing, W.R. Blades (Dec), 46

Business valuation department

EDITED BY STEPHEN R. COLE
Giving diligence its due, S.R. Cole (Jun/Jul), 46
Privilege and working papers, S.R. Cole (Jan/Feb), 63
Right terms, The, J.A. Anhang and S.R. Cole (Oct), 46
When experts fail, J. Marmer and M.S. Penner (Jan/Feb), 60

Calendar

(Jan/Feb) 23, (Mar) 21, (Apr) 14, (May) 16, (Jun/Jul) 11, (Aug) 16, (Sept) 20, (Oct) 19, (Nov) 16, (Dec) 12

Celebrity CAs

Adventure capitalist, S. Gordon (Mar), 24
Investors' angel, S. Gordon (Sept), 24
Molten mettle, S. Gordon (May), 18
Premium professional, C. Bellavance (Nov), 20
Renaissance man, R. Andrew (Jun/Jul), 16

Comprehensive auditing department

EDITED BY J.-P. BOISCLAIR, SUZANNE SEEBACH
Obligation of fairness, The, H. McCandless (Nov), 39

Economic outlook

By MARCEL CÔTÉ
And the winner is... (May), 64
Doomsday's welcome committee (Jun/Jul), 68
From computers to consultations (Dec), 64
Let's make a budget (II) (Jan/Feb), 92
Panic and the penny (Sept), 76
Pokey and its perils (Nov), 64
Rules of the game (Oct), 64
Tough love and the deficit (Mar), 76
Watching the government's weight (Apr), 128
Who's minding the dollar? (Aug), 88

Editorial

Auditing: crisis and cures (Mar), 3
Fixing governments' plumbing (Jun/Jul), 3
Gap in GAAP, The (Sept), 3
Governance: a three-party focus (Jan/Feb), 3
Issues and initiatives (Oct), 3
Listening to the customer (Dec), 3
Part-time partners: why not? (Aug), 3
Reform based on standards (Nov), 3
Strategy for the 21st century, A (May), 3
Two faces of control, The (Apr), 3

Education department

EDITED BY DANIEL B. THORNTON
Management accounting's dark side: Part I, N.B. Macintosh (Sept), 40
Management accounting's dark side: Part II, N.B. Macintosh (Nov), 32
Root of the problem, The, T. Anderson and L. Taylor (Jun/Jul), 40
Scholarship in four dimensions, G.L. Sundem (Apr), 39
Taking women into account, C.A. McKee and M.L. Bujaki (Mar), 28

Environment

Beyond the clear-cut, D.B. Rubenstein (Oct), 22
For good measure, A. Willis (Dec), 16

Environmental manager department

EDITED BY RICHARD M. HARRIS
Greener pastures, R.M. Harris (Jan/Feb), 57
Invisible persuaders, A.C. Plackett (Nov), 42
Setting your sites, K. Hunter and H. Molyneux (Sept), 46
Standard bearers, J. Wolfe (Jun/Jul), 50
Talking dirty, R. Mansell (Apr), 50

Ethics department

EDITED BY DAVID SELLEY
Time for an ethics balance sheet, D. Selley (Apr), 53
Whistle blowing, J.E. Boritz (Sept), 52

Family-owned business

Family circus, D. Bérard (Jan/Feb), 38

Finance

Hedging: A user's manual, S. Léger and J. Fortin (Apr), 18
Spotlight on foreign exchange, K. Horcher (Apr), 26

Financial manager department

EDITED BY KIM MILLER
Body of knowledge, F.A. Drozd (Oct), 43
No laughing matter, J. Persico (Mar), 48
Not just a handout, J. Tittmore (Aug), 49
Systems makeover, C. Davies (Dec), 50

Humour

Accounting according to kids, H. Dunn (Dec), 34

In practice department

EDITED BY GRANT ROBINSON
Expect the unexpected, J. Harris (Sept), 54
Growth from scratch, D.J. Grimm (Jun/Jul), 36
Red-flag interviews, L.R. Osborne (Apr), 45
Steps to success, M. Chettleburgh (Nov), 49
Winning the battle of the experts, J.A. Olah (Jan/Feb), 46

Industry

Costing the cure, D. Bell (Sept), 28
Food for thought, T. Falconer (Oct), 30
Jackpot!, J. Middlemiss (Nov), 24

Information technology

2000 or bust, P. de Jager (Aug), 32
Controlling the chaos, A.J. Resnick (Aug), 22
Empty schoolhouse, The, M. Blais and P. Dallaire (Aug), 28
One suite deal, T.A. Dagenais (Aug), 18

Information technology department

EDITED BY TOM A. DAGENAIS
Paperless chase, The, J.Y. Picard and E. Leschiutta (Jan/Feb), 54

Insolvency department

EDITED BY PETER P. FARKAS
Air wars, P.P. Farkas (Apr), 56
Criminal rates, B.L. Grossman (Aug), 51
Trustees' roles redefined, S.G. Golick (Dec), 48

Law department

EDITED AND WRITTEN BY MINDY PASKELL-MEDE
Claims to the contrary, (Dec), 42
Employees, hide your pocketbooks, (Mar), 54
Governing governance, (Oct), 52
Tales from Sherwood Forest, (Aug), 47
What liability crisis? (May), 42

Letters

(Jan/Feb) 4, (Mar) 4, (Apr) 4, (May) 4,

(Jun/Jul) 4, (Aug) 4, (Sept) 4, (Oct) 4, (Nov) 4

New markets

Orient express, K. Mark (May), 22
Top 10 reasons to like this economy, L. Kinross (Mar), 36

News

Academics urged to take a humanist approach (Oct), 14
Accountant always gets the gal — or guy, The (Oct), 18
AICPA report first to assess internal controls (Mar), 12
AICPA researching users' needs (Apr), 11
Around IT in 90 days (Aug), 12
Audit tenders reach new heights (Aug), 15
Big brother is not watching (Mar), 14
Canada leads in environmental reporting (Apr), 10
Canadians eager to try the highway (Aug), 12
CAPA conference: Opportunities in a global economy (Jan/Feb), 14
CFOs in neutral gear (Aug), 12
Changing face of credit cards, The (Dec), 8
CICA Annual General Meeting: "Let's think about what we can still accomplish" (Jan/Feb), 12
CICA Annual General Meeting: "We can and do make a difference" (Oct), 12
CICA fails in bid to keep large private companies accountable (Sept), 16
CICA proposes single sales tax (Jun/Jul), 9
Conference examines North American GAAP differences (Sept), 14
EFIE users form association (Mar), 14
Embarrassment of riches (Nov), 14
Entrepreneurs see good times ahead (Aug), 15
First, press the "on" switch (Apr), 12
Handling fee complaints (Dec), 11
I'll have a mortgage — to go (Dec), 11
Internal control key to finding fraud (Oct), 17
Join up (May), 15
Linking good governance with results (Mar), 18
Management material (Dec), 9
More members, more help (Mar), 16
Multimedia fads of the not so distant future (Dec), 8
New alliance in Montreal (Nov), 16
New name for EDP Auditors Association (Oct), 18
New Studies & Standards Update (Sept), 18
New values needed in the workplace (Dec), 11
Newfoundland may open up full-practice rights (Sept), 18
Oh, those pesky stereotypes (Aug), 13

Outlook bright for US grads (Mar), 14
 Outlook brightens for '94 (Jun/Jul), 11
 Peers on parade at auditing technology conference (Mar), 17
 Questioning derivatives (Nov), 15
 References too good to be true (Nov), 14
 Restoring taxpayers' confidence (Oct), 10
 Revenue Canada guide helps nonprofit organizations (Apr), 13
 Revenue Canada wins productivity award (Jan/Feb), 18
 Search for stars (Apr), 12
 Seminar on criteria of control (Sept), 20
 Seminar on financial instruments (May), 14
 Should I stay or should I go? (Dec), 9
 Software and surfers' CAs (Nov), 12
 Supreme Court sinks golf deductions (Jun/Jul), 9
 Survey shows female CPAs in upper ranks (Oct), 15
 Tax deadline extended for trusts (Oct), 17
 Tax-time breakaway (Nov), 13
 Top 10 technologies (Aug), 13
 Toward more turnarounds (Apr), 12
 Trade in your credentials for hard work and computer skills (Dec), 9
 UFE pass rates in perspective (May), 14
 UNESCO looks to Canada for external auditor (Apr), 13
 Waterloo hosts audit symposium (May), 13
 Well-written, informative entries win (Mar), 12

People

Accounting into the next millennium (Nov), 10
 All brains, all brawn (Dec), 6
 All together now (Sept), 8
 Authors win honours (Sept), 11
 Award winners at MCC '94 (Jun/Jul), 7
 Bank history earns prize (Aug), 11
 Bob Brown to be CICA chair in 1996 (Sept), 10
 Camagazine wins awards (Aug), 8
 Canadian takes helm of IIA (Oct), 8
 CA's idea a winner (May), 9
 CICA welcomes new VP (Jan/Feb), 11
 Cowperthwaite donates \$500,000 to university (Mar), 11
 Dress the part (Jun/Jul), 8
 Editor aims to improve investment performance (Jan/Feb), 10
 Fans extraordinaire (Mar), 8
 Forestell to chair AuSB (Sept), 10
 Gert honoured (Mar), 11
 Giving women a hand-up (Sept), 8
 'Good environmental management means good management' (Jan/Feb), 11
 Haskayne wins business award (Aug), 11
 Helping hands in other lands (Oct), 8
 Hot jazz in the cold north (May), 8
 Howard's excellent adventure (Jan/Feb), 8
 Improving international standards (Apr), 8
 In memoriam: J.-Émile Maheu (Jun/Jul), 7
 It's a rap (Mar), 11
 Lynn Martin speaks to women (Sept), 11
 More FCAs for 1994 (Aug), 10
 My life and times (Nov), 8

New FCAs for 1994 (Apr), 10
 New PSAAB chair (May), 10
 No heads in the sand here (Aug), 8
 One more FCA (Jan/Feb), 11
 Optimistic economists discovered! (May), 10
 Portrait of an artist (Nov), 8
 Power of song, The (Jun/Jul), 6
 Reluctant environmentalist, The (Jan/Feb), 8
 Royston to the rescue (Apr), 8
 Saving corporate souls (Mar), 8
 Stranger in a strange land (Dec), 6
 Teeing up success (Aug), 9
 Uniform Final Examination top candidates (Mar), 10
 Up, up and away (May), 8
 Winner says study early (Mar), 10

Personal financial planning department

EDITED BY IAN DAVIDSON

Balancing act, A. M.E. Nairne (Jan/Feb), 51
 Instant planning, E.G. Richards (Sept), 57
 Scientific retirement planning, J.P. French (Apr), 47
 Tortoise and the hare, The, R.B. Szeto (Nov), 46

Personal profiles

Adventure capitalist, S. Gordon (Mar), 24
 Investors' angel, S. Gordon (Sept), 24
 Molten mettle, S. Gordon (May), 18
 Perfect example, A. N. Luscombe (Jun/Jul), 18
 Premium professional, C. Bellavance (Nov), 20
 Renaissance man, R. Andrew (Jun/Jul), 16

Professional issues

For good measure, A. Willis (Dec), 16
 Have CA, will travel, M. Crawford (Jun/Jul), 28
 Taking women into account, C.A. McKeen and M.L. Bujaki (Mar), 28
 Woman's place, A. L. de Martigny (Apr), 32

Public practice

Night of the budget crunchers, T. Falconer (Sept), 34
 How to negotiate for results, D. Freeman (Dec), 28
 Tax man cometh, The, J. Lorinc (May), 28

Standards

AICPA reporting on users' needs (Mar), 20
 CICA reports on sustainable development (Jan/Feb), 18
 Future involves a joint effort (Dec), 12

Studies & standards alert financial instrument (Sept), 59

Studies & standards department

EDITED BY W.W. (BILL) BUCHANAN
 Catch up with CAATS, D.W. Rogers and D. Sheehy (May), 56
 Co-operative control, P. Jackson (Apr), 59
 Counting the true cost of loan impairment J. Sloan (May), 52
 Financial instruments re-exposed,

P.J. Martin (Jun/Jul), 58
 Invisible assets, M. Jones (Jan/Feb), 65
 Knowing what to know, G. Shields (Aug), 55
 Matter of evidence, A. S. Smith (Oct), 57
 No quick fix, D.F. MacLean and J.P.-E. Roy (Apr), 64
 Not-for-profits: the sequel, K. Danyluk (Mar), 65
 Overburdened income statement, The, C. Hunt (Dec), 53
 Relying on internal audit, J. Keenan (Nov), 53
 Speed versus heed, P. Jackson (Nov), 56
 What's going on (Mar), 60
 What's going on (Sept), 60

Studies & standards update
 (Jan/Feb) 20, (Mar) 19, (Apr) 14, (May) 15, (Jun/Jul) 10, (Aug) 16, (Sept), 19, (Oct) 56, (Nov) 52, (Dec) 52

Taxation department

EDITED BY IAN CROWE

Corporate conundrums, D. Wilkenfeld (Oct), 35
 From adviser to business partner, R.E. Mitchell (Mar), 42
 Ground rules, R. Lachance (Apr), 36
 Matter of interest, A. H. Frankel (Jun/Jul), 33
 Matter of preference, A. J.R. Bain (Jan/Feb), 43
 Presumed innocent, I. Wollach and R.H. Shekter (Dec), 36
 Snowbirds beware, S. Peters (May), 34
 Social policy and the practitioner, I. Crowe (Nov), 30
 Tax on the instalment plan, B.R. Carr and K. Yull (Aug), 35

Technology at work department

EDITED BY TOH A. DAGENAIS

Beyond the hype of multimedia, M.S. Canes (Aug), 41
 Fast lane to success with NAFTA, The, B. Armstrong and J. Patterson (Oct), 49
 Hardware checklist, R.C. Brooks and H.L. Etheridge (May), 47
 Lights, computer, action, M.A. Malazdrewicz (Dec), 40
 No small business, T. Bonebakker (Sept), 50
 Stormy weather, T.A. Dagenais (Jun/Jul), 54
 Trouble in the Lotus patch, T.A. Dagenais (Mar), 58

Viewpoints

Are CAs good negotiators? (Dec), 7
 Can GAAP cover the environment? (Oct), 9
 Have CAs grasped technology? (Aug), 9
 How can CAs attract the best students? (Sept), 9
 How do you handle a tax audit? (May), 9
 How will outsourcing affect CAs? (Jun/Jul), 7
 Is there a glass ceiling? (Mar), 9
 Should governments run casinos? (Nov), 9
 What do you seek when hiring a CA? (Apr), 9
 What's the key issue in 1994? (Jan/Feb), 9

EXPOSURE DRAFTS

Related party transactions (Jan/Feb)
 Financial instruments (Apr)
 Guidance on criteria of control (Aug)
 Accounting for government loan guarantees (Sept)

INDEX OF CONTRIBUTORS

Anderson, T. (and L. Taylor),
 The root of the problem (Jun/Jul), 40

Andrew, R.,
 Renaissance man (Jun/Jul), 16

Anhang, J.A. (and S.R. Cole),
 The right terms (Oct), 46

Armstrong, B. (and J. Patterson),
 The fast lane to success with NAFTA (Oct), 49

Bain, J.R.,
 A matter of preference (Jan/Feb), 43

Banks, B.,
 Dress the part (Jun/Jul), 8
 On guard for thee (Jan/Feb), 24
 Peers on parade at auditing technology conference (Mar), 17
 Power of song, The (Jun/Jul), 6
 Supreme Court sinks golf deductions (Jun/Jul), 9

Bell, D.,
 Costing the cure (Sept), 28

Bellavance, C.,
 CICA Annual General Meeting: "We can and do make a difference" (Oct), 12
 Premium professional (Nov), 20
 Restoring taxpayers' confidence (Oct), 10

Bérard, D.,
 Family circus (Jan/Feb), 38

Blades, W.R.,
 Taking the fear out of 'factor' financing (Dec), 46

Blais, M. (and P. Dallaire),
 The empty schoolhouse (Aug), 28

Bonebakker, T.,
 No small business (Sept), 50

Boritz, J.E.,
 Whistle blowing (Sept), 52

Brooks, R.C. (and H.L. Etheridge),
 Hardware checklist (May), 47

Browning, J.A.,
 Review engagements in review (Oct), 38

Bujaki, M.L. (and C.A. McKeen),
 Taking women into account (Mar), 28

- Canes, M.S.,**
Beyond the hype of multimedia (Aug), 41
- Carr, B.R. (and K. Yull),**
Tax on the instalment plan (Aug), 35
- Chettleburgh, M.,**
Steps to success (Nov), 49
- Clark, C.,**
CICA reports on sustainable development (Jan/Feb), 18
- Cockburn, D.J.,**
Appearances can be deceiving (Mar), 45
- Cole, S.R. (and A. Anhang),**
The right terms (Oct), 46
- Cole, S.R.,**
Giving diligence its due (Jun/Jul), 46
Privilege and working papers (Jan/Feb), 63
- Côté, M.,**
And the winner is... (May), 64
Doomsday's welcome committee (Jun/Jul), 68
From computers to consultancies (Dec), 64
Let's make a budget (II) (Jan/Feb), 92
Panic and the penny (Sept), 76
Pokey and its perils (Nov), 64
Rules of the game (Oct), 64
Tough love and the deficit (Mar), 76
Watching the government's weight (Apr), 128
Who's minding the dollar? (Aug), 88
- Craig-Bourdin, M.,**
Novatel, or the chamber of horrors (Jan/Feb), 30
- Crawford, M.,**
Have CA, will travel (Jun/Jul), 28
- Crowe, I.,**
Social policy and the practitioner (Nov), 30
- Dagenais, T.A.,**
One suite deal (Aug), 18
Stormy weather (Jun/Jul), 54
Trouble in the Lotus patch (Mar), 58
- DalGLISH, K.G.,**
A strategy for the 21st century (May), 3
- Dallaire, P. (and M. Blais),**
The empty schoolhouse (Aug), 28
- Danyluk, K.,**
Not-for-profits: the sequel (Mar), 65
- Davies, C.,**
Systems makeover (Dec), 50
- de Jager, P.,**
2000 or bust (Aug), 32
- de Martigny, L.,**
A woman's place (Apr), 32
- Disenza, R. (and K. Wilcox),**
The TQM advantage (May), 37
- Drozd, F.A.,**
Body of knowledge (Oct), 43
- Dunn, H.,**
Accounting according to kids (Dec), 34
- Etheridge, H.L. (and R.C. Brooks),**
Hardware checklist (May), 47
- Falconer, T.,**
Food for thought (Oct), 30
Night of the budget crunchers (Sept), 34
- Farkas, P.P.,**
Air wars (Apr), 56
- Fenlon, P. (and T. Wright),**
Comforting counsel (Mar), 52
- Finlay, L.,**
Helping hands in other lands (Oct), 8
- Fortin, J. (and S. Léger),**
Hedging: a user's manual (Apr), 18
- Fox, S.,**
My life and times (Nov), 8
- Frankel, H.,**
A matter of interest (Jun/Jul), 33
- Freeman, D.,**
How to negotiate for results (Dec), 28
- French, J.P.,**
Scientific retirement planning (Apr), 47
- Golick, S.G.,**
Trustees' roles redefined (Dec), 48
- Gordon, S.,**
Adventure capitalist (Mar), 24
Investors' angel (Sept), 24
Molten mettle (May), 18
- Grimm, D.J.,**
Growth from scratch (Jun/Jul), 36
- Grossman, B.L.,**
Criminal rates (Aug), 51
- Harris, J.,**
Expect the unexpected (Sept), 54
- Harris, R.M.,**
Greener pastures (Jan/Feb), 57
- Horcher, K.,**
Spotlight on foreign exchange (Apr), 26
- Hunt, C.,**
The overburdened income statement (Dec), 53
- Hunter, K. (and H. Molyneux),**
Setting your sites (Sept), 46
- Jackson, P.,**
Co-operative control (Apr), 59
Speed versus heed (Nov), 56
- Jones, M.,**
Invisible assets (Jan/Feb), 65
- Keenan, J.,**
Relying on internal audit (Nov), 53
- Kinross, L.,**
Top 10 reasons to like this economy (Mar), 36
- Lachance, R.,**
Ground rules (Apr), 36
- Lea, N.,**
Stranger in a strange land (Dec), 6
- Léger, S. (and J. Fortin),**
Hedging: a user's manual (Apr), 18
- Leschiutta, E. (and J.Y. Picard),**
The paperless chase (Jan/Feb), 54
- Levine, B.G.,**
Ready, set, re-engineer (Aug), 39
- Lorinc, J.,**
The tax man cometh (May), 28
- Loughrey, C.E.A.,**
Reform based on standards (Nov), 3
- Low, J.,**
More members, more help (Mar), 16
- Luscombe, N.,**
Auditing: crisis and cures (Mar), 3
CAPA conference: Opportunities in a global economy (Jan/Feb), 14
CICA Annual General Meeting: "Let's think about what we can still accomplish" (Jan/Feb), 12
Conference examines North American GAAP differences (Sept), 14
Fixing governments' plumbing (Jun/Jul), 3
Gap in GAAP: The (Sept), 3
Governance: A three-party focus (Jan/Feb), 3
Issues and initiatives (Oct), 3
Listening to the customer (Dec), 3
Part-time partners: why not? (Aug), 3
Perfect example, A (Jun/Jul), 18
Two faces of control, The (Apr), 3
- Macintosh, N.B.,**
Management accounting's dark side: Part I (Sept), 40
Management accounting's dark side: Part II (Nov), 32
- MacLean, D.F. (and J.P.-É. Roy),**
No quick fix (Apr), 64
- Malazdrewicz, M.,**
Lights, computer, action (Dec), 40
- Mansell, R.,**
Talking dirty (Apr), 50
- Mark, K.,**
Orient express (May), 22
- Marmer, J. (and M.S. Penner),**
When experts fail (Jan/Feb), 60
- Martin, P.J.,**
Financial instruments re-exposed (Jun/Jul), 58
- McCandless, H.,**
The obligation of fairness (Nov), 39
- McKeen, C.A. (and M.L. Bujaki),**
Taking women into account (Mar), 28
- Middlemiss, J.,**
Jackpot! (Nov), 24
- Mitchell, R.E.,**
From adviser to business partner (Mar), 42
- Molyneux, H. (and K. Hunter),**
Setting your sites (Sept), 46
- Montgomery, M.,**
Accountant always gets the gal — or guy, The (Oct), 18
All together now (Sept), 8
Bob Brown to be CICA chair in 1996 (Sept), 10
Fans extraordinaire (Mar), 8
Giving women a hand-up (Sept), 8
Hot jazz in the cold north (May), 8
Howard's excellent adventure (Jan/Feb), 8
Improving international standards (Apr), 8
No heads in the sand here (Aug), 8
Reluctant environmentalist, The (Jan/Feb), 8
Royston to the rescue (Apr), 8
Saving corporate souls (Mar), 8
Teeming up success (Aug), 9
Up, up and away (May), 8
- Morissette, R. (and C. Pilote),**
Decisions, decisions (Aug), 44
- Nairne, M.E.,**
A balancing act (Jan/Feb), 51
- Olah, J.A.,**
Winning the battle of the experts (Jan/Feb), 46
- Osborne, L.R.,**
Red-flag interviews, (Apr), 45
- Paskell-Mede, M.,**
Claims to the contrary (Dec), 42
Employees, hide your pocketbooks (Mar), 54
Governing governance (Oct), 52
Tales from Sherwood Forest (Aug), 47
What liability crisis? (May), 42
- Patterson, J. (and B. Armstrong),**
The fast lane to success with NAFTA (Oct), 49
- Penner, M.S. (and J. Marmer),**
When experts fail (Jan/Feb), 60
- Persico, J.,**
No laughing matter (Mar), 48
- Peters, S.,**
Snowbirds beware (May), 34
- Picard, J.Y. (and E. Leschiutta),**
The paperless chase (Jan/Feb), 54
- Pilote, C. (and R. Morissette),**
Decisions, decisions (Aug), 44
- Plackett, A.C.,**
Invisible persuaders (Nov), 42
- Quigley, G.,**
Retrofitting's rewards (May), 44
- Resnick, A.J.,**
Controlling the chaos (Aug), 22
- Richards, E.G.,**
Instant planning (Sept), 57

Rogers, D.W. (and D. Sheehy),
Catch up with CAATs (May), 56

Roy, J.-P.-É. (and D.F. MacLean),
No quick fix (Apr), 64

Rubenstein, D.B.,
Beyond the clear-cut (Oct), 22

Satov, T.,
All brains, all brawn (Dec), 6

Scropo, F.,
Academics urged to take a humanist approach (Oct), 14
Accounting into the next millennium (Nov), 10

Portrait of an artist (Nov), 8
Software and surfers' CAs (Nov), 12

Seebach, S.,
Linking good governance with results (Mar), 18

Selley, D.,
Time for an ethics balance sheet (Apr), 53

Shea, A.,
Reaping the benefits (Oct), 40

Sheehy, D. (and D.W. Rogers),
Catch up with CAATs (May), 56

Shekter, R.H. (and I. Wollach),
Presumed innocent (Dec), 36

Shields, G.,
Knowing what to know (Aug), 55

Sloan, J.,
Counting the true cost of loan impairment (May), 52

Smith, S.,
A matter of evidence (Oct), 57

Sundem, G.L.,
Scholarship in four dimensions (Apr), 39

Szeto, R.B.,
The tortoise and the hare (Nov), 46

Taylor, L. (and T. Anderson),
The root of the problem (Jun/Jul), 40

Tittmore, J.,
Not just a handout (Aug), 49

Wilcox, K. (and R. Discenza),
The TQM advantage (May), 37

Wilkenfeld, D.,
Corporate conundrums (Oct), 35

Willis, A.,
For good measure (Dec), 16

Wolfe, J.,
Standard bearers (Jun/Jul), 50

Wollach, I. (and R.H. Shekter),
Presumed innocent (Dec), 36

Wright, T. (and P. Fenlon),
Comforting counsel (Mar), 52

Yull, K. (and B.R. Carr),
Tax on the instalment plan (Aug), 35

Now Available ...The Audit Technique Study on

Managing and Using Microcomputers

As the automation of auditing through microcomputer technology continues to increase dramatically, the auditor is able to speed up routine tasks, eliminate time spent on repetitive ones, and concentrate on planning, analyzing and making judgments on important issues. But, with these benefits, come many new challenges.

This important study, designed for both accountants who provide audit and related services to clients and those involved in the administration of a firm's practice, examines:

- The managing and use of microcomputer technology in a wide variety of audit tasks.
- Potential areas of risk, and the controls and procedures necessary to compensate for these risks.
- The changing roles within the profession as a result of implementing computer technology and the impact of these changes on the profession's environment.
- Techniques for encouraging the 'open-mindedness' necessary to foster innovation in developing possible uses of microcomputers in auditing.

And...

it includes valuable appendices – *Spreadsheet software*, *Network considerations* and *Audit considerations*. A glossary of microcomputer terms is also a very useful addition to this Audit Technique Study.

Order your copy of *Managing and Using Microcomputers* today!



CICA Order Department, 277 Wellington St. W., Toronto, Canada M5V 3H2
(416) 977-3222 • Fax: (416) 977-8585

Managing and Using Microcomputers (#107) – \$19.50 per copy. Add 10% shipping and handling and 7% GST on taxable total, including S&H. Orders under \$50. must be prepaid or charged to a valid VISA or MasterCard account. CICA GST Reg. No. R106861578.

